

REC'D JAN 6 1960

FILE

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS  
AND TAXATION

BUREAU OF ACCOUNTS



REPORT OF AN AUDIT

of

THE ACCOUNTS OF

T H E   T O W N   O F   S O U T H B O R O U G H

FOR THE PERIOD FROM SEPTEMBER 10, 1957 TO OCTOBER 19, 1959

Made in Accordance with the Provisions of  
Chapter 44, General Laws

January 4, 1960





ROBERT T. CAPELESS  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Corporations and Taxation*

*Bureau of Accounts*  
*State House, Boston 33*

HERMAN B. DINE  
DIRECTOR OF ACCOUNTS

January 4, 1960

*Printed*

PAGE.  
17

To the Board of Selectmen

Mr. Henry B. Adams, Chairman

Southborough, Massachusetts

Gentlemen:

I submit herewith ~~my~~ report of an audit of the books and accounts of the town of Southborough for the period from September 10, 1957 to October 19, 1959, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. William Schwartz, Assistant Director of Accounts.

Very truly yours,

*Herman B. Dine*  
Director of Accounts

HBD:MDG

*3/30/60 - Noted by Board, tonight*

Mr. Herman B. Dine  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Southborough for the period from September 10, 1957, the date of the previous audit, to October 19, 1959, and report thereon as follows:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined, checked, and verified by comparison with the records of the town treasurer and the town accountant.

The books and accounts of the town accountant were examined and checked. The receipts, as recorded, were compared with the treasurer's books and with the records in the several departments collecting money for the town, while the payments, as entered, were checked with the treasurer's books and with the treasury warrants. The appropriations and transfers were compared with the town clerk's records of financial votes passed by the town meetings and with the finance committee's authorizations of transfers from the reserve fund.

The ledger accounts were analyzed, the necessary adjustments resulting from the audit were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 19, 1959.

The books and accounts of the town treasurer were examined.

and checked. The cash book was footed and the recorded receipts were compared with the accountant's books, with the departmental records of payments to the treasurer, and with other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's warrants and with the accountant's books.

The cash balance on October 19, 1959 was proved by actual count of the cash in the office, by reconciliation of the bank balances with statements furnished by the banks of deposit, and by examination of a savings bank book.

The maturing debt and interest payments were proved with the amounts falling due and checked with the cancelled securities on file. The outstanding coupons on October 19, 1959 were listed and reconciled with the balance in the bond and coupon account as shown by a statement received from the bank of deposit.

The records of tax titles held by the town were examined. The amounts transferred from the tax levies to the tax title account were verified, the reported redemptions were compared with the treasurer's recorded receipts, and the tax titles on hand were listed and reconciled with the controlling account in the accountant's ledger.

The securities and savings bank books representing the investments of the several trust and investment funds in the custody of the town treasurer were examined and listed. The income was proved, and all transactions and balances were verified and compared with the accountant's books.

The records of payroll deductions for Federal and State taxes, for the retirement systems, and for Blue Cross and Blue Shield were examined, the payments to the proper agencies being verified.

The books and accounts of the town collector were examined and checked in detail. The tax and excise accounts outstanding at the

time of the previous examination, as well as all subsequent commitments, were audited and proved. The recorded collections were checked with the payments to the treasurer, as entered on the treasurer's cash book; the abatements, as entered, were compared with the assessors' records of abatements granted; the transfers to the tax title account were verified; and the outstanding accounts were listed and reconciled with the accountant's ledger controls.

The records of departmental and water accounts receivable were examined and checked. The commitments were verified, the recorded collections were compared with the payments to the treasurer, the abatements were checked with the departmental records of abatements granted, and the outstanding accounts were listed and reconciled with the controlling accounts in the accountant's ledger.

The collector's cash balance on October 19, 1959 was proved by actual count of the cash in the office and by reconciliation of the bank balance with a statement furnished by the depository.

Further verification of the outstanding tax, excise, departmental, and water accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are substantially correct.

In order to reconcile the collector's books, it was found necessary to do a great deal of detailed checking, which added substantially to the length of time consumed in the audit with its consequential cost.

It is recommended that the collector make a determined effort to secure a prompt settlement of all delinquent taxes and excise.

The records of the selectmen and the town clerk, as well as

of the police and health departments, pertaining to licenses and permits issued, were examined and checked, the payments to the State and to the town being verified.

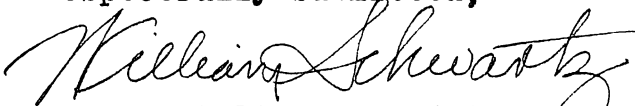
The records of departmental cash collections of the board of selectmen and the sealer of weights and measures, as well as of the school, library, and cemetery departments, and of all other departments in which money was collected for the town, were examined and checked. The payments to the town treasurer were verified, and the cash on hand in the several departments was proved by actual count.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

In addition to the balance sheet, there are appended to this report tables showing reconciliations of the several cash accounts, summaries of the tax, excise, tax title, departmental, and water accounts, as well as schedules showing the transactions and condition of the trust and investment funds.

During the audit cooperation was received from the several town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

  
Assistant Director of Accounts

WS:MDG

RECONCILIATION OF TREASURER'S CASH

Balance September 10, 1957,	\$61,700.90	
Receipts:		
September 10 to December 31,		
1957,	\$397,549.27	
1958,	859,016.31	
	1,256,565.58	\$1,318,266.48
Payments:		
September 10 to December 31,		
1957,	\$308,930.17	
1958,	782,596.73	
	\$1,091,526.90	
Balance December 31, 1958,	226,739.58	<u>\$1,318,266.48</u>
Balance January 1, 1959,	\$226,739.58	
Receipts January 1 to October 19, 1959:		
Entered,	\$525,142.18	
Not entered,	80.49	
	525,222.67	\$751,962.25
Payments January 1 to October 19, 1959,	\$633,515.46	
Balance October 19, 1959:		
First National Bank, Marlborough,		
per check book,	\$93,641.12	
Peoples National Bank, Marl-		
borough, per check book,	20,339.95	
Marlborough Savings Bank,		
book #63903,	1,392.54	
Cash in office, verified,	3,073.18	
	118,446.79	<u>\$751,962.25</u>

First National Bank, Marlborough

Balance October 19, 1959, per statement,	\$75,502.99	
Deposit in transit October 19, 1959,		
verified,	56,743.82	\$132,246.81
Balance October 19, 1959, per check book,	\$93,641.12	
Outstanding checks October 19, 1959,		
per list,	38,605.69	<u>\$132,246.81</u>

RECONCILIATION OF TREASURER'S CASH (Cont.)Peoples National Bank, Marlborough

Balance October 19, 1959, per statement,		\$24,519.74
Balance October 19, 1959, per check book,	\$20,339.95	
Outstanding checks October 19, 1959,		
per list,	4,179.79	
		<u>\$24,519.74</u>

RECONCILIATION OF BOND AND COUPON ACCOUNTFirst National Bank of Boston

Balance October 19, 1959, per statement,	\$346.50
Outstanding coupons October 19, 1959,	
per list,	<u>\$346.50</u>



PAYROLL DEDUCTIONSFederal Taxes

Balance September 10, 1957,	\$156.42	
Deductions:		
September 10 to December 31,		
1957,	\$11,723.57	
1958,	34,466.73	
	46,190.30	
		\$46,346.72
Payments to Director of Internal Revenue:		
September 10 to December 31,		
1957,	\$7,974.34	
1958,	33,831.17	
	\$41,805.51	
Deductions in error, adjusted		
1958,	21.60	
Balance December 31, 1958,	4,519.61	
		<u>\$46,346.72</u>
Balance January 1, 1959,	\$4,519.61	
Deductions January 1 to October 19, 1959,	28,263.71	
		\$32,783.32
Payments to Director of Internal Revenue		
January 1 to October 19, 1959,	\$31,445.74	
Deductions in error, adjusted January 1 to		
October 19, 1959,	27.00	
Balance October 19, 1959, in general		
treasury,	1,310.58	
		<u>\$32,783.32</u>

State Taxes

Deductions January 1 to October 19, 1959,		\$2,288.82
Payments to State January 1 to		
October 19, 1959,	\$2,183.19	
Deductions in error, adjusted January 1 to		
October 19, 1959,	1.85	
Balance October 19, 1959, in general		
treasury,	103.78	
		<u>\$2,288.82</u>

PAYROLL DEDUCTIONSCounty Retirement System

Balance September 10, 1957,	\$67.24	
Deductions:		
September 10 to December 31,		
1957,	\$1,300.03	
1958,	3,990.66	
		5,290.69
		\$5,357.93
Payments to county treasurer:		
September 10 to December 31,		
1957,	\$926.03	
1958,	3,897.51	
		\$4,823.54
Balance December 31, 1958,		534.39
		<u>\$5,357.93</u>
Balance January 1, 1959,	\$534.39	
Deductions January 1 to October 19, 1959,	3,357.27	
		\$3,891.66
Payments to county treasurer January 1 to		
October 19, 1959,	\$3,730.09	
Balance October 19, 1959, in general treasury,	161.57	
		<u>\$3,891.66</u>

Teachers' Retirement System

Deductions:		
September 10 to December 31, 1957,	\$2,424.81	
1958,	7,534.35	
		\$9,959.16
Payments to Massachusetts Teachers' Retirement		
Board:		
September 10 to December 31,		
1957,	\$2,424.81	
1958,	6,848.92	
		\$9,273.73
Balance December 31, 1958,		685.43
		<u>\$9,959.16</u>
Balance January 1, 1959,	\$685.43	
Deductions January 1 to October 19, 1959,	6,462.67	
		\$7,148.10
Payments to Massachusetts Teachers'		
Retirement Board January 1 to		
October 19, 1959,	\$6,843.30	
Deductions in error, adjusted January 1 to		
October 19, 1959,	8.96	
Balance October 19, 1959, in general		
treasury,	295.84	
		<u>\$7,148.10</u>

PAYROLL DEDUCTIONSBlue Cross and Blue Shield

## Deductions:

September 10 to December 31, 1957,  
1958,\$696.65  
3,003.95

\$3,700.60

Payments to Massachusetts Hospital  
Service, Inc.:September 10 to December 31, 1957,  
1958,\$696.65  
3,003.95\$3,700.60

Deductions January 1 to October 19, 1959,

\$3,013.15

Payments to Massachusetts Hospital  
Service, Inc., January 1 to

October 19, 1959,

\$2,748.85

Balance October 19, 1959, in general  
treasury,

264.30

\$3,013.15

RECONCILIATION OF TOWN COLLECTOR'S CASH

Cash balances October 19, 1959, per tables:

## Taxes:

## Levy of 1958:

Poll,	\$2.00
Real estate,	30.00

## Levy of 1959:

Poll,	2.00
Personal property,	59.40
Real estate,	14,706.78

## Motor vehicle and trailer excise:

Levy of 1953,	9.50
Levy of 1955,	10.74
Levy of 1956,	29.80
Levy of 1957,	16.64
Levy of 1958,	47.54
Levy of 1959,	943.82

## Farm animal excise:

Levy of 1959,	54.63
---------------	-------

## Certificates of liens,

9.00
------

## Cemetery:

Accounts receivable,	120.00
Sale of lots and graves,	15.00
Perpetual care bequests,	25.00

## Water:

Rates,	1,055.96
Services and miscellaneous,	300.55

\$17,438.36
556.85

Excess cash October 19, 1959,

\$17,995.21

Overpayments to treasurer, to be refunded:

## Taxes:

## Levy of 1955:

Real estate,	\$187.15
--------------	----------

## Levy of 1958:

Personal property,	.50
Real estate,	75.12

## Water rates,

202.06
--------

\$464.83

Cash on hand October 19, 1959:

## First National Bank, Marlborough,

per check book,	\$4,999.34
-----------------	------------

In office, verified,	12,466.63
----------------------	-----------

Memoranda, per vouchers,	64.41
--------------------------	-------

17,530.38

\$17,995.21First National Bank, Marlborough

Balance October 19, 1959, per statement,

\$44,613.76

Balance October 19, 1959, per check book,

\$4,999.34

Outstanding checks October 19, 1959,

39,614.42

per list,

\$44,613.76

POLL TAXES - 1951

Outstanding September 10, 1957 and January 1, 1959,	\$4.00	
Audit adjustment October 19, 1959: Abatements poll taxes 1952 reported as poll taxes 1951,	2.00	\$6.00
Abatements January 1 to October 19, 1959,		<u>\$6.00</u>

REAL ESTATE TAXES - 1951

Outstanding September 10, 1957,		\$12.00
Outstanding December 31, 1958 and October 19, 1959, per list,		<u>\$12.00</u>

POLL TAXES - 1952

Outstanding September 10, 1957,		\$4.00
Payments to treasurer 1958,	\$2.00	
Outstanding December 31, 1958,	2.00	<u>\$4.00</u>
Outstanding January 1, 1959,		\$2.00
Audit adjustment October 19, 1959: Abatements poll taxes 1952 reported as poll taxes 1951,		<u>\$2.00</u>

PERSONAL PROPERTY TAXES - 1952

Outstanding September 10, 1957,		\$11.59
Payments to treasurer 1958,	\$11.40	
Outstanding December 31, 1958 and October 19, 1959, per list,	.19	<u>\$11.59</u>

REAL ESTATE TAXES - 1952

Overpayment to treasurer refunded September 10 to December 31, 1957,		\$17.75
Credit balance September 10, 1957,	\$16.77	
Outstanding December 31, 1958 and October 19, 1959, per list,	.98	<u>\$17.75</u>



POLL TAXES - 1953

Outstanding September 10, 1957 and January 1, 1959,		\$18.00
Payments to treasurer January 1 to October 19, 1959,	\$2.00	
Abatements January 1 to October 19, 1959,	16.00	
		<u>\$18.00</u>

PERSONAL PROPERTY TAXES - 1953

Outstanding September 10, 1957,	\$2.00
Payments to treasurer 1958,	<u>\$2.00</u>

REAL ESTATE TAXES - 1953

Outstanding September 10, 1957,	\$18.40
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$18.40</u>

POLL TAXES - 1954

Outstanding September 10, 1957,	\$86.00
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$86.00</u>

PERSONAL PROPERTY TAXES - 1954

Outstanding September 10, 1957,	\$1.25
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$1.25</u>

REAL ESTATE TAXES 1954

Outstanding September 10, 1957,		\$47.34
Payments to treasurer 1958,	\$6.63	
Outstanding December 31, 1958,	40.71	
		<u>\$47.34</u>
Outstanding January 1, 1959,		\$40.71
Payments to treasurer January 1 to October 19, 1959,	\$26.75	
Outstanding October 19, 1959, per list,	13.96	
		<u>\$40.71</u>

POLL TAXES - 1955

Outstanding September 10, 1957,		\$130.00
Payments to treasurer September 10 to December 31, 1957,	\$2.00	
Outstanding December 31, 1958,	128.00	
		<u>\$130.00</u>
Outstanding January 1, 1959,		\$128.00
Payments to treasurer January 1 to October 19, 1959,	\$2.00	
Outstanding October 19, 1959, per list,	126.00	
		<u>\$128.00</u>

PERSONAL PROPERTY TAXES - 1955

Outstanding September 10, 1957,		\$87.96
Payments to treasurer 1958,	\$25.24	
Outstanding December 31, 1958,	62.72	
		<u>\$87.96</u>
Outstanding January 1, 1959,		\$62.72
Abatements January 1 to October 19, 1959,	\$8.82	
Outstanding October 19, 1959, per list,	53.90	
		<u>\$62.72</u>

REAL ESTATE TAXES - 1955

Outstanding September 10, 1957,	\$985.67	
Credit balance December 31, 1958,	71.27	
		\$1,056.94
Payments to treasurer:		
September 10 to December 31, 1957,	\$552.60	
1958,	504.34	
		<u>\$1,056.94</u>
Overpayment to treasurer, to be refunded October 19, 1959,		\$187.15
Credit balance January 1, 1959,	\$71.27	
Payments to treasurer January 1 to October 19, 1959,	52.18	
Abatements January 1 to October 19, 1959,	63.70	
		<u>\$187.15</u>

POLL TAXES - 1956

Outstanding September 10, 1957,		\$174.00
Payments to treasurer:		
September 10 to December 31, 1957,	\$4.00	
1958,	4.00	
	\$8.00	
Outstanding December 31, 1958,	166.00	<u>\$174.00</u>
Outstanding January 1, 1959,		\$166.00
Payments to treasurer January 1 to		
October 19, 1959,	\$8.00	
Audit adjustment October 19, 1959:		
Poll taxes 1956 reported as real		
estate taxes 1956,	2.00	
Outstanding October 19, 1959, per list,	156.00	<u>\$166.00</u>

PERSONAL PROPERTY TAXES - 1956

Outstanding September 10, 1957,		\$590.15
Payments to treasurer:		
September 10 to December 31,		
1957,	\$339.40	
1958,	197.11	
	\$536.51	
Abatements 1958,	51.00	
Outstanding December 31, 1958,	2.64	<u>\$590.15</u>
Outstanding January 1, 1959,		\$2.64
Audit adjustment October 19, 1959:		
Personal property taxes 1956 reported		
as real estate taxes 1956,	\$ .09	
Outstanding October 19, 1959, per list,	2.55	<u>\$2.64</u>

REAL ESTATE TAXES - 1956

Outstanding September 10, 1957,		\$7,981.36
Payments to treasurer:		
September 10 to December 31,		
1957,	\$4,498.85	
1958,	2,435.07	
	\$6,933.92	
Outstanding December 31, 1958,	1,047.44	
		<u>\$7,981.36</u>
Outstanding January 1, 1959,	\$1,047.44	
Audit adjustments October 19, 1959:		
Reported as real estate taxes 1956:		
Poll taxes 1956,	\$2.00	
Personal property taxes 1956,	.09	
	2.09	
		\$1,049.53
Payments to treasurer January 1 to		
October 19, 1959,	\$45.85	
Tax titles taken January 1 to		
October 19, 1959,	767.55	
Audit adjustment October 19, 1959:		
Abatements not reported,	236.13	
		<u>\$1,049.53</u>

POLL TAXES - 1957

Outstanding September 10, 1957,	\$472.00	
Refunds September 10 to December 31, 1957,	2.00	
		\$474.00
Payments to treasurer:		
September 10 to December 31, 1957,	\$30.00	
1958,	18.00	
	\$48.00	
Abatements September 10 to		
December 31, 1957,	2.00	
Outstanding December 31, 1958,	424.00	
		<u>\$474.00</u>
Outstanding January 1, 1959,		\$424.00
Payments to treasurer January 1 to		
October 19, 1959,	\$70.00	
Audit adjustment October 19, 1959:		
Poll taxes 1957 reported as personal		
property taxes 1957,	6.00	
Outstanding October 19, 1959, per list,	348.00	
		<u>\$424.00</u>

PERSONAL PROPERTY TAXES - 1957

Outstanding September 10, 1957,		\$32,479.45
Payments to treasurer:		
September 10 to December 31,		
1957,	\$31,601.56	
1958,	357.76	
	\$31,959.32	
Outstanding December 31, 1958,	520.13	<u>\$32,479.45</u>
Outstanding January 1, 1959,	\$520.13	
Audit adjustment October 19, 1959:		
Poll taxes 1957 reported as personal		
property taxes 1957,	6.00	\$526.13
Payments to treasurer January 1 to		
October 19, 1959,	\$385.83	
Audit adjustment October 19, 1959:		
Personal property taxes 1957 reported		
as real estate taxes 1957,	109.80	
Outstanding October 19, 1959, per list,	30.50	<u>\$526.13</u>

REAL ESTATE TAXES - 1957

Outstanding September 10, 1957,	\$265,332.21	
Additional commitment September 10 to		
December 31, 1957,	750.25	
Refunds September 10 to December 31, 1957,	1,694.88	\$267,777.34
Payments to treasurer:		
September 10 to December 31,		
1957,	\$228,796.30	
1958,	20,694.07	
	\$249,490.37	
Abatements September 10 to		
December 31, 1957,	10,810.00	
Outstanding December 31, 1958,	7,476.97	<u>\$267,777.34</u>
Outstanding January 1, 1959,	\$7,476.97	
Audit adjustments October 19, 1959:		
Reported as real estate taxes 1957:		
Personal property taxes 1957,	\$109.80	
Water liens added to taxes		
1957,	60.03	
	169.83	
Abatements reported in error,	114.13	\$7,760.93
Payments to treasurer January 1 to		
October 19, 1959,	\$6,415.23	
Abatements January 1 to October 19, 1959,	18.30	
Added to tax titles January 1 to		
October 19, 1959,	1,107.15	
Outstanding October 19, 1959, per list,	220.25	<u>\$7,760.93</u>



POLL TAXES - 1958

Commitments per warrant,		\$1,786.00
Payments to treasurer,	\$1,488.00	
Outstanding December 31, 1958,	298.00	
		<u>\$1,786.00</u>
Outstanding January 1, 1959,	\$298.00	
Audit adjustment October 19, 1959:		
Commitment list in excess of		
warrant,	10.00	
		\$308.00
Payments to treasurer January 1 to		
October 19, 1959,	\$28.00	
Outstanding October 19, 1959, per list,	278.00	
Cash balance October 19, 1959,	2.00	
		<u>\$308.00</u>

PERSONAL PROPERTY TAXES - 1958

Commitment per warrant,		\$34,594.83
Payments to treasurer,	\$32,629.39	
Outstanding December 31, 1958,	1,965.44	
		<u>\$34,594.83</u>
Outstanding January 1, 1959,	\$1,965.44	
Audit adjustment October 19, 1959:		
Real estate taxes 1958 reported as		
personal property taxes 1958,	1,271.64	
Overpayments to treasurer to be refunded		
October 19, 1959,	.50	
		\$3,237.58
Payments to treasurer January 1 to		
October 19, 1959,	\$2,489.78	
Audit adjustment October 19, 1959:		
Abatements personal property taxes		
1958 reported as real estate taxes 1958,	62.50	
Outstanding October 19, 1959, per list,	685.30	
		<u>\$3,237.58</u>

REAL ESTATE TAXES - 1958

Commitment per warrant,	\$343,755.41	
Refunds,	1,946.46	
		\$345,701.87
Payments to treasurer,	\$309,788.37	
Abatements,	9,948.13	
Outstanding December 31, 1958,	25,965.37	
		<u>\$345,701.87</u>
Outstanding January 1, 1959,	\$25,965.37	
Audit adjustment October 19, 1959:		
Abatements personal property taxes		
1958 reported as real estate taxes		
1958,	62.50	
Refunds January 1 to October 19, 1959;	125.00	
To be refunded October 19, 1959:		
Overpayment to treasurer,	\$75.12	
Abatements and payments,	127.40	
	202.52	
		\$26,355.39
Payments to treasurer January 1 to		
October 19, 1959,	\$13,050.15	
Abatements January 1 to		
October 19, 1959,	268.75	
Added to tax titles January 1 to		
October 19, 1959,	1,134.38	
Audit adjustments October 19, 1959:		
Real estate taxes 1958 reported as		
personal property taxes 1958,	1,271.64	
Refunds motor vehicle and trailer		
excise 1958 reported as real		
estate taxes 1958,	68.96	
Outstanding October 19, 1959, per list,	10,531.51	
Cash balance October 19, 1959,	30.00	
		<u>\$26,355.39</u>

POLL TAXES - 1959

Commitment January 1 to October 19, 1959,		
per warrant,		\$1,888.00
Payments to treasurer January 1 to		
October 19, 1959,	\$1,572.00	
Abatements January 1 to October 19, 1959,	2.00	
Outstanding October 19, 1959, per list,	312.00	
Cash balance October 19, 1959,	2.00	
		<u>\$1,888.00</u>

PERSONAL PROPERTY TAXES - 1959

Commitment January 1 to October 19, 1959, per warrant,		\$37,502.19
Payments to treasurer January 1 to October 19, 1959,	\$8,984.91	
Outstanding October 19, 1959, per list,	28,457.88	
Cash balance October 19, 1959,	59.40	
		<u>\$37,502.19</u>

REAL ESTATE TAXES-- 1959

Commitment January 1 to October 19, 1959, per warrant,	\$382,865.01	
Refunds January 1 to October 19, 1959,	645.20	
		\$383,510.21
Payments to treasurer January 1 to October 19, 1959,	\$109,569.75	
Abatements January 1 to October 19, 1959,	10,891.70	
Audit adjustment October 19, 1959:		
Abatements not reported,	106.00	
Outstanding October 19, 1959, per list,	248,235.98	
Cash balance October 19, 1959,	14,706.78	
		<u>\$383,510.21</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1950

Outstanding September 10, 1957,	\$2.00
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$2.00</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1951

Outstanding September 10, 1957,	\$184.55
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$184.55</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1952

Outstanding September 10, 1957,	\$433.56
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$433.56</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1953

Outstanding September 10, 1957,		\$774.80
Outstanding December 31, 1958 and October 19, 1959, per list,	\$765.30	
Cash balance October 19, 1959,	9.50	
		<u>\$774.80</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1954

Outstanding September 10, 1957,	\$2,247.96	
Overpayments to treasurer refunded September 10 to December 31, 1957,	62.23	
		\$2,310.19
Payments to treasurer 1958,	\$146.96	
Abatements 1958,	10.37	
Outstanding December 31, 1958,	2,152.86	
		<u>\$2,310.19</u>
Outstanding January 1, 1959,		\$2,152.86
Payments to treasurer January 1 to October 19, 1959,	\$868.71	
Abatements January 1 to October 19, 1959,	891.89	
Outstanding October 19, 1959, per list,	392.26	
		<u>\$2,152.86</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1955

Outstanding September 10, 1957,	\$2,776.22	
Refunds September 10 to December 31, 1957,	24.13	
		\$2,800.35
Payments to treasurer:		
September 10 to December 31, 1957,	\$213.43	
1958,	34.70	
	\$248.13	
Outstanding December 31, 1958,	2,552.22	
		<u>\$2,800.35</u>
Outstanding January 1, 1959,		\$2,552.22
Payments to treasurer January 1 to October 19, 1959,	\$968.66	
Abatements January 1 to October 19, 1959,	50.70	
Outstanding October 19, 1959, per list,	1,522.12	
Cash balance October 19, 1959,	10.74	
		<u>\$2,552.22</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1956

Outstanding September 10, 1957,		\$5,383.72
Payments to treasurer:		
September 10 to December 31, 1957,	\$626.21	
1958,	942.78	
		\$1,568.99
Abatements:		
September 10 to December 31, 1957,	\$117.31	
1958,	43.54	
		160.85
Outstanding December 31, 1958,		3,653.88
		<u>\$5,383.72</u>
Outstanding January 1, 1959,		\$3,653.88
Audit adjustment October 19, 1959:		
Refunds motor vehicle and trailer excise 1956 reported as motor vehicle and trailer excise 1957,		77.08
		\$3,730.96
Payments to treasurer January 1 to October 19, 1959,		\$55.36
Audit adjustment October 19, 1959:		
Abatements not reported,		4.65
Outstanding October 19, 1959, per list,		3,641.15
Cash balance October 19, 1959,		29.80
		<u>\$3,730.96</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1957

Outstanding September 10, 1957,		\$15,421.91
Commitments per warrants:		
September 10 to December 31, 1957,	\$16,919.15	
1958,	6,661.60	
		23,580.75
Refunds:		
September 10 to December 31, 1957,	\$538.60	
1958,	1,011.79	
		1,550.39
		\$40,553.05
Payments to treasurer:		
September 10 to December 31, 1957,	\$18,723.17	
1958,	12,084.35	
		\$30,807.52
Abatements:		
September 10 to December 31, 1957,	\$808.88	
1958,	1,287.24	
		2,096.12
Outstanding December 31, 1958,		7,649.41
		<u>\$40,553.05</u>



MOTOR VEHICLE AND TRAILER EXCISE - 1957 (Cont.)

Outstanding January 1, 1959,		\$7,649.41
Payments to treasurer January 1 to October 19, 1959,	\$1,345.08	
Abatements January 1 to October 19, 1959,	25.70	
Audit adjustment October 19, 1959:		
Refunds reported as motor vehicle and trailer excise 1957:		
Motor vehicle and trailer excise 1956,	\$77.08	
Motor vehicle and trailer excise 1958,	25.10	
	102.18	
Abatements not reported,	2.60	
Outstanding October 19, 1959, per list,	6,157.21	
Cash balance October 19, 1959,	16.64	
		<u>\$7,649.41</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1958

Commitments per warrants,	\$57,136.35	
Refunds,	1,253.27	
		\$58,389.62
Payments to treasurer,	\$45,125.61	
Abatements,	3,059.29	
Adjustment:		
Warrant in excess of commitment list,	.10	
Outstanding December 31, 1958,	10,204.62	
		<u>\$58,389.62</u>
Outstanding January 1, 1959,	\$10,204.62	
Commitment January 1 to October 19, 1959, per warrants,	708.07	
Audit adjustments October 19, 1959:		
Refunds motor vehicle and trailer excise 1958 reported as:		
Real estate taxes 1958,	\$68.96	
Motor vehicle and trailer excise 1957,	25.10	
	94.06	
Refunds January 1 to October 19, 1959,	221.19	
		\$11,227.94
Payments to treasurer January 1 to October 19, 1959,	\$2,740.30	
Abatements January 1 to October 19, 1959,	452.49	
Outstanding October 19, 1959, per list,	7,987.61	
Cash balance October 19, 1959,	47.54	
		<u>\$11,227.94</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1959

Commitment January 1 to October 19, 1959, per warrants,	\$46,928.97	
Refunds January 1 to October 19, 1959,	761.66	\$47,690.63
Payments to treasurer January 1 to October 19, 1959,	\$32,800.28	
Abatements January 1 to October 19, 1959,	2,241.57	
Outstanding October 19, 1959, per list,	11,704.96	
Cash balance October 19, 1959,	943.82	<u>\$47,690.63</u>

FARM ANIMAL EXCISE - 1957

Outstanding September 10, 1957,		\$282.51
Payments to treasurer: September 10 to December 31, 1957,	\$235.64	
1958,	25.00	
	\$260.64	
Outstanding December 31, 1958,	21.87	<u>\$282.51</u>
Outstanding January 1, 1959,		\$21.87
Payments to treasurer January 1 to October 19, 1959,		<u>\$21.87</u>

FARM ANIMAL EXCISE - 1958

Commitments per warrant,		\$345.79
Payments to treasurer,	\$309.53	
Outstanding December 31, 1958,	36.26	<u>\$345.79</u>
Outstanding January 1, 1959,		\$36.26
Payments to treasurer January 1 to October 19, 1959,	\$23.26	
Outstanding October 19, 1959, per list,	13.00	<u>\$36.26</u>

FARM ANIMAL EXCISE - 1959

Commitment January 1 to October 19, 1959, per warrant,		\$332.52
Payments to treasurer January 1 to October 19, 1959,	\$16.42	
Outstanding October 19, 1959, per list,	261.47	
Cash balance October 19, 1959,	54.63	<u>\$332.52</u>

INTEREST AND COSTS ON TAXES AND EXCISE

Cash balance September 10, 1957,	\$30.97	
Interest and costs collections:		
September 10 to December 31,		
1957,	\$232.18	
1958,	792.11	
January 1 to October 19, 1959,	1,079.32	
	2,103.61	\$2,134.58
Payments to treasurer:		
September 10 to December 31,		
1957,	\$263.15	
1958,	792.11	
January 1 to October 19, 1959,	1,079.32	
		<u>\$2,134.58</u>

CERTIFICATES OF LIENS

Cash balance September 10, 1957,	\$8.00	
Receipts:		
September 10 to December 31,		
1957,	\$12.00	
1958,	83.00	
	95.00	\$103.00
Payments to treasurer:		
September 10 to December 31,		
1957,	\$14.00	
1958,	83.00	
	\$97.00	
Cash balance December 31, 1958,	6.00	<u>\$103.00</u>
Cash balance January 1, 1959,	\$6.00	
Receipts January 1 to		
October 19, 1959,	135.00	\$141.00
Payments to treasurer January 1 to		
October 19, 1959,	\$132.00	
Cash balance October 19, 1959,	9.00	
		<u>\$141.00</u>

TAX TITLES

Balance September 10, 1957,		\$650.54
Tax titles redeemed 1958,	\$156.82	
Balance December 31, 1958,	493.72	
		<u>\$650.54</u>
Balance January 1, 1959,	\$493.72	
Tax titles taken January 1 to		
October 19, 1959:		
Taxes 1956,	\$767.55	
Interest and costs,	119.54	
	887.09	
Added to tax titles January 1 to		
October 19, 1959:		
Taxes 1957,	\$1,107.15	
Taxes 1958,	1,134.38	
Interest and costs,	115.92	
	2,357.45	
		\$3,738.26
Tax titles redeemed January 1 to		
October 19, 1959,	\$1,098.41	
Balance October 19, 1959, per list,	2,639.85	
		<u>\$3,738.26</u>

SELECTMEN'S DEPARTMENTLicenses and Permits

Licenses and permits issued:		
September 10 to December 31, 1957,	\$5,898.00	
1958,	7,454.00	
		\$13,352.00
Payments to treasurer:		
September 10 to December 31, 1957,	\$5,897.00	
1958,	7,455.00	
		<u>\$13,352.00</u>
Licenses and permits issued		
January 1 to October 19, 1959,		\$1,331.00
Payments to treasurer January 1 to		
October 19, 1959,	\$1,281.00	
Cash on hand October 19, 1959, verified,	50.00	
		<u>\$1,331.00</u>

SELECTMEN'S DEPARTMENTMiscellaneous Receipts

## Receipts:

September 10 to December 31, 1957,  
1958,\$33.00  
1,271.45

\$1,304.45

## Payments to treasurer:

September 10 to December 31, 1957,  
1958,\$33.00  
1,271.45\$1,304.45

Receipts January 1 to October 19, 1959,

\$140.80

Payments to treasurer January 1 to  
October 19, 1959,\$137.80  
3.00

Cash on hand October 19, 1959, verified,

\$140.80TOWN CLERKDog LicensesAustin E. Kelley - Town Clerk

## Licenses issued:

September 10 to December 31, 1957,  
1958,\$155.00  
883.00

\$1,038.00

## Payments to treasurer:

September 10 to December 31,  
1957,  
1958,\$140.25  
799.00

\$939.25

## Fees retained:

September 10 to December 31,  
1957,  
1958,\$14.75  
82.2597.00  
1.75

Cash balance December 31, 1958,

\$1,038.00

Cash balance January 1, 1959,

\$1.75

Licenses issued January 1 to

October 19, 1959,

134.00

\$135.75

Payments to treasurer January 1 to

March 31, 1959,

\$122.75

Fees retained January 1 to March 31, 1959,

13.00

\$135.75Eleanora F. Burke - Town Clerk

Licenses issued April 1 to October 19, 1959,

\$1,037.00

Payments to treasurer April 1 to October 19, 1959,

Fees retained April 1 to October 19, 1959,

\$26.75  
96.75

Cash on hand October 19, 1959, verified,

13.50

\$1,037.00



TOWN CLERKSporting LicensesAustin E. Kelley - Town Clerk

Cash balance September 10, 1957,		\$2.00	
Licenses issued:			
September 10 to December 31,			
1957,	\$182.50		
1958,	830.75		
		1,013.25	
Overpayment to Division of			
Fisheries and Game, refunded,		40.00	
			\$1,055.25
Payments to Division of Fisheries			
and Game:			
September 10 to December 31,			
1957,	\$169.50		
1958,	809.50		
		\$979.00	
Fees retained:			
September 10 to December 31,			
1957,	\$13.00		
1958,	63.25		
		76.25	
			<u>\$1,055.25</u>
Licenses issued January 1 to			
March 31, 1959,			\$198.50
Payments to Division of Fisheries and Game			
January 1 to March 31, 1959,	\$187.00		
Fees retained January 1 to March 31, 1959,	11.50		
			<u>\$198.50</u>

Eleanora F. Burke - Town Clerk

Licenses issued April 1 to			
October 19, 1959,			\$428.25
Payments to Division of Fisheries and Game			
April 1 to October 19, 1959,	\$354.50		
Fees retained April 1 to			
October 19, 1959,	34.75		
Cash on hand October 19, 1959, verified,	39.00		
			<u>\$428.25</u>

TOWN HALL RENTALSAccounts Receivable

Outstanding September 10, 1957,		\$155.57	
Charges:			
September 10 to December 31,			
1957,	\$266.75		
1958,	452.50		
		719.25	
			\$874.82
Payments to treasurer:			
September 10 to December 31,			
1957,	\$220.80		
1958,	416.25		
		\$637.05	
Abatements 1958,		93.09	
Outstanding December 31, 1958,		144.68	
			<u>\$874.82</u>
Outstanding January 1, 1959,		\$144.68	
Charges January 1 to October 19, 1959:			
Reported,	\$200.75		
Not reported,	7.00		
		207.75	
			\$352.43
Payments to treasurer January 1 to			
October 19, 1959,		\$240.75	
Abatements January 1 to			
October 19, 1959,		2.00	
Audit adjustment October 19, 1959:			
Abatements not reported,		15.58	
Outstanding October 19, 1959, per list,		91.10	
Cash on hand October 19, 1959, verified,		3.00	
			<u>\$352.43</u>

POLICE DEPARTMENTRevolver Permits

Cash balance September 10, 1957,		\$13.50	
Permits issued:			
September 10 to December 31,			
1957,	\$8.00		
1958,	86.00		
		94.00	
			\$107.50
Payments to treasurer September 10 to			
December 31, 1957,		\$22.00	
Cash balance December 31, 1958,		85.50	
			<u>\$107.50</u>
Cash balance January 1, 1959,		\$85.50	
Permits issued January 1 to			
October 19, 1959,		48.00	
			\$133.50
Payments to treasurer January 1 to			
October 19, 1959,		\$84.00	
Cash on hand October 19, 1959, verified,		49.50	
			<u>\$133.50</u>

COURT FINES

## Receipts:

September 10 to December 31, 1957,	\$135.00	
1958,	350.00	
		\$485.00

## Payments to treasurer:

September 10 to December 31, 1957,	\$135.00	
1958,	350.00	
		<u>\$485.00</u>

Receipts January 1 to October 19, 1959,

\$796.00

Payments to treasurer January 1 to  
October 19, 1959,

\$796.00FIRE DEPARTMENTMiscellaneous Receipts

Receipts 1958,

\$211.50

Payments to treasurer 1958,

\$211.50SEALER OF WEIGHTS AND MEASURESCandido Torcoletto - Sealer

Cash balance September 10, 1957 and  
January 1, 1959,

\$74.90

Cash balance October 19, 1959:

Paid treasurer November 14, 1959,

\$74.90Ostellio Gasparoni - Sealer

Cash balance September 10, 1957,

\$29.60

Sealing fees:

September 10 to December 31,	
1957,	\$71.25
1958,	93.30

164.55

Credit balance December 31, 1958,

1.00

\$195.15

Payments to treasurer:

September 10 to December 31, 1957,	\$100.85
1958,	94.30

\$195.15

Sealing fees January 1 to October 19, 1959,

\$73.30

Overpayment to treasurer, to be refunded

October 19, 1959,	1.20
-------------------	------

\$74.50

Credit balance January 1, 1959,

\$1.00

Cash balance October 19, 1959:

Paid treasurer October 29, 1959,	73.50
----------------------------------	-------

\$74.50

TREE WARDENAccounts Receivable

Outstanding September 10, 1957,		\$25.00	
Charges:			
September 10 to December 31,			
1957,	\$47.48		
1958,	112.11		
		159.59	
			\$184.59
Payments to treasurer:			
September 10 to December 31,			
1957,	\$32.00		
1958,	94.11		
		\$126.11	
Outstanding December 31, 1958 and			
October 19, 1959, per list,		58.48	
			<u>\$184.59</u>

BOARD OF HEALTHLicenses and Permits

Cash balance September 10, 1957,		\$39.00	
Licenses and permits issued:			
September 10 to December 31,			
1957,	\$164.50		
1958,	665.00		
		829.50	
			\$868.50
Payments to treasurer:			
September 10 to December 31,			
1957,	\$203.50		
1958,	531.50		
		\$735.00	
Cash balance December 31, 1958,		133.50	
			<u>\$868.50</u>
Cash balance January 1, 1959,		\$133.50	
Licenses and permits issued			
January 1 to October 19, 1959,		108.00	
			\$241.50
Payments to treasurer January 1 to			
October 19, 1959,	\$132.00		
Cash on hand October 19, 1959, verified,	109.50		
			<u>\$241.50</u>

PUBLIC WELFARE DEPARTMENTGeneral Relief - Accounts Receivable

Outstanding September 10, 1957,		\$589.75	
Charges:			
September 10 to December 31,			
1957,	\$1,375.92		
1958,	2,354.63		
		3,730.55	
			\$4,320.30
Payments to treasurer:			
September 10 to December 31, 1957:			
Credited to accounts			
receivable,	\$890.40		
Credited to estimated			
receipts,	947.49		
		\$1,837.89	
1958:			
Credited to accounts			
receivable,	\$2,242.07		
Credited to estimated			
receipts,	240.34		
		2,482.41	
			<u>\$4,320.30</u>
Charges January 1 to October 19,			
1959,		\$3,399.85	
Audit adjustment October 19, 1959:			
Collections old age assistance -			
accounts receivable reported as			
general relief - accounts			
receivable,		4,755.27	
			\$8,155.12
Payments to treasurer January 1 to			
October 19, 1959:			
Credited to accounts			
receivable,	\$2,664.91		
Credited to estimated			
receipts,	714.89		
		\$3,379.80	
Audit adjustment October 19, 1959:			
Charges old age assistance -			
accounts receivable reported			
as general relief - accounts			
receivable,		4,775.32	
			<u>\$8,155.12</u>

PUBLIC WELFARE DEPARTMENTDisability Assistance - Accounts Receivable

Charges:		
September 10 to December 31, 1957,	\$233.21	
1958,	407.68	\$640.89
Payments to treasurer:		
September 10 to December 31, 1957,	\$233.21	
1958,	407.68	<u>\$640.89</u>
Charges January 1 to October 19, 1959,		\$753.18
Payments to treasurer January 1 to October 19, 1959,		<u>\$753.18</u>

Aid to Dependent Children - Accounts Receivable

Charges:		
September 10 to December 31, 1957,	\$580.12	
1958,	3,470.19	\$4,050.31
Payments to treasurer 1958,	\$3,123.93	
Outstanding December 31, 1958,	926.38	<u>\$4,050.31</u>
Outstanding January 1, 1959,	\$926.38	
Charges January 1 to October 19, 1959,	2,590.99	\$3,517.37
Payments to treasurer January 1 to October 19, 1959,	\$3,015.83	
Outstanding October 19, 1959, per list,	501.54	<u>\$3,517.37</u>

BUREAU OF OLD AGE ASSISTANCEAccounts Receivable

Charges:		
September 10 to December 31, 1957,	\$5,389.40	
1958,	20,658.01	\$26,047.41
Payments to treasurer:		
September 10 to December 31, 1957,	\$5,389.40	
1958,	20,658.01	<u>\$26,047.41</u>
Charges January 1 to October 19, 1959,	\$15,830.02	
Audit adjustment October 19, 1959:		
Charges old age assistance - accounts receivable reported as general relief - accounts receivable,	4,775.32	\$20,605.34

BUREAU OF OLD AGE ASSISTANCEAccounts Receivable (Cont.)

Payments to treasurer January 1 to October 19, 1959,	\$15,830.02	
Audit adjustment October 19, 1959:		
Collections old age assistance - accounts receivable reported as general relief - accounts receivable,	4,755.27	
Outstanding October 19, 1959, per list,	20.05	
		<u>\$20,605.34</u>

Recoveries

Recoveries 1958,		\$8,511.64
Audit adjustment October 19, 1959:		
Payments to treasurer 1958, credited to estimated receipts,		<u>\$8,511.64</u>

VETERANS' SERVICES DEPARTMENTAccounts Receivable

Outstanding September 10, 1957,	\$1,122.46	
Charges 1958,	1,587.17	
		\$2,709.63
Payments to treasurer:		
September 10 to December 31,		
1957,	\$740.79	
1958,	984.55	
	\$1,725.34	
Outstanding December 31, 1958,	984.29	
		<u>\$2,709.63</u>
Outstanding January 1, 1959,	\$984.29	
Charges January 1 to October 19,		
1959,	2,145.25	
Audit adjustment October 19, 1959:		
Charges not reported,	1,849.90	
		\$4,979.44
Payments to treasurer January 1 to October 19, 1959,	\$2,020.29	
Outstanding October 19, 1959, per list,	2,959.15	
		<u>\$4,979.44</u>

SCHOOL DEPARTMENTAccounts Receivable

Outstanding September 10, 1957,	\$624.58
---------------------------------	----------

Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$624.58</u>
--	-----------------

Miscellaneous Receipts

Receipts 1958,	\$75.00
----------------	---------

Payments to treasurer 1958,	<u>\$75.00</u>
-----------------------------	----------------

Receipts January 1 to October 19, 1959,	\$270.00
---	----------

Payments to treasurer January 1 to October 19, 1959,	<u>\$270.00</u>
--	-----------------

Lunch Program

Receipts:		
September 10 to December 31, 1957,	\$7,280.05	
1958,	21,668.21	
		\$28,948.26

Payments to treasurer:		
September 10 to December 31, 1957,	\$7,280.05	
1958,	21,668.21	
		<u>\$28,948.26</u>

Receipts January 1 to October 19, 1959,		\$18,413.29
---	--	-------------

Payments to treasurer January 1 to October 19, 1959,	\$18,248.77	
Cash on hand October 19, 1959, verified,	164.52	
		<u>\$18,413.29</u>

Athletic Activities

Receipts:		
September 10 to December 31, 1957,	\$328.75	
1958,	866.45	
		\$1,195.20

Payments to treasurer:		
September 10 to December 31, 1957,	\$328.75	
1958,	640.55	

Cash balance December 31, 1958,	\$969.30	
	225.90	
		<u>\$1,195.20</u>

Cash balance January 1, 1959,	\$225.90	
Receipts January 1 to October 19, 1959,	163.26	
		\$389.16

Payments to treasurer January 1 to October 19, 1959,		<u>\$389.16</u>
---	--	-----------------



LIBRARY DEPARTMENT

Cash balance September 10, 1957,	\$22.15	
Receipts:		
September 10 to December 31,		
1957,	\$11.85	
1958,	44.00	
		55.85
		\$78.00
Payments to treasurer:		
September 10 to December 31, 1957,	\$34.00	
1958,	44.00	
		<u>\$78.00</u>
Receipts January 1 to October 19, 1959,		\$41.36
Payments to treasurer January 1 to		
October 19, 1959,	\$7.45	
Cash on hand October 19, 1959, verified,	33.91	
		<u>\$41.36</u>

WATER LIENS ADDED TO TAXES - 1951

Outstanding September 10, 1957,	\$19.87
Outstanding December 31, 1958 and October 19, 1959, per list,	<u>\$19.87</u>

WATER LIENS ADDED TO TAXES - 1957

Outstanding September 10, 1957,	\$2,199.07
Payments to treasurer:	
September 10 to December 31,	
1957,	\$279.27
1958,	1,251.32
	\$1,530.59
Abatements 1958,	60.00
Outstanding December 31, 1958,	608.48
	<u>\$2,199.07</u>
Outstanding January 1, 1959,	\$608.48
Payments to treasurer January 1 to	
October 19, 1959,	\$548.45
Audit adjustment October 19, 1959:	
Water liens added to taxes 1957 reported	
as real estate taxes 1957,	60.03
	<u>\$608.48</u>

WATER LIENS ADDED TO TAXES - 1959

Commitment January 1 to October 19, 1959,	
per warrant,	\$4,167.49
Audit adjustment October 19, 1959:	
Commitment list in excess of warrant,	.08
	\$4,167.57
Payments to treasurer January 1 to	
October 19, 1959,	\$1,166.27
Outstanding October 19, 1959, per list,	3,001.30
	<u>\$4,167.57</u>

WATER DEPARTMENTRates

Outstanding September 10, 1957,	\$6,022.89	
Commitment per warrants:		
September 10 to December 31,		
1957,	\$11,057.10	
1958,	38,352.08	
	49,409.18	\$55,432.07
Payments to treasurer:		
September 10 to December 31,		
1957,	\$11,344.94	
1958,	36,005.68	
	\$47,350.62	
Abatements 1958,	61.85	
Outstanding December 31,		
1958,	8,019.60	<u>\$55,432.07</u>
Outstanding January 1, 1959,	\$8,019.60	
Commitment January 1 to October 19,		
1959, per warrants,	30,767.78	
Adjustment January 1 to October 19, 1959:		
Commitment water rates reported as		
water services and miscellaneous,	9,454.05	
Refunds January 1 to October 19, 1959,	30.82	
To be refunded October 19, 1959:		
Overpayment to treasurer,	\$202.06	
Abatements and payments,	7.85	
	209.91	\$48,482.16
Payments to treasurer January 1 to		
October 19, 1959,	\$28,439.38	
Audit adjustments October 19, 1959:		
Warrant in excess of commitment lists,	686.32	
Water rates reported as water services		
and miscellaneous,	50.00	
Abatements not reported,	46.00	
Water liens added to taxes 1959,		
not reported,	4,167.57	
Outstanding October 19, 1959, per list,	14,036.93	
Cash balance October 19, 1959,	1,055.96	<u>\$48,482.16</u>

WATER DEPARTMENTServices and Miscellaneous

Outstanding September 10, 1957,	\$1,906.05	
Commitments per warrants:		
September 10 to December 31,		
1957,	\$751.16	
1958,	12,608.74	
	13,359.90	
		\$15,265.95
Payments to treasurer:		
September 10 to December 31,		
1957,	\$2,037.03	
1958,	3,788.88	
	\$5,825.91	
Outstanding December 31, 1958,	9,440.04	
		<u>\$15,265.95</u>
Outstanding January 1, 1959,	\$9,440.04	
Commitment January 1 to October 19,		
1959, per warrants,	6,465.25	
Audit adjustments October 19, 1959:		
Commitment lists in excess of warrant,	929.60	
Water rates reported as water services		
and miscellaneous,	50.00	
		\$16,884.89
Payments to treasurer January 1 to		
October 19, 1959,	\$6,009.53	
Adjustment January 1 to October 19, 1959:		
Commitment water rates reported as		
water services and miscellaneous,	9,454.04	
Outstanding October 19, 1959, per list,	1,120.76	
Cash balance October 19, 1959,	300.55	
		<u>\$16,884.89</u>

CEMETERY DEPARTMENTAccounts Receivable

Outstanding September 10, 1957,		\$441.60	
Charges:			
September 10 to December 31,			
1957,	\$794.00		
1958,	1,938.50		
		2,732.50	
			\$3,174.10
Payments to treasurer:			
September 10 to December 31,			
1957,	\$965.10		
1958,	1,953.50		
		\$2,918.60	
Abatements 1958,		9.00	
Outstanding December 31, 1958,		246.50	
			<u>\$3,174.10</u>
Outstanding January 1, 1959,		\$246.50	
Charges January 1 to October 19, 1959:			
Reported,	\$1,813.50		
Not reported,	508.00		
		2,321.50	
			\$2,568.00
Payments to treasurer January 1 to			
October 19, 1959,		\$1,825.50	
Collections cemetery - accounts			
receivable reported as perpetual			
care bequests,		220.00	
Outstanding October 19, 1959, per list,		402.50	
Cash balance October 19, 1959,		120.00	
			<u>\$2,568.00</u>

Sale of Lots and Graves

Outstanding September 10, 1957,		\$495.00	
Charges:			
September 10 to December 31,			
1957,	\$460.00		
1958,	485.00		
		945.00	
			\$1,440.00
Payments to treasurer:			
September 10 to December 31,			
1957,	\$180.00		
1958,	390.00		
		\$570.00	
Outstanding December 31, 1958,		870.00	
			<u>\$1,440.00</u>
Outstanding January 1, 1959,		\$870.00	
Charges January 1 to October 19, 1959,		290.00	
			\$1,160.00
Payments to treasurer January 1 to			
October 19, 1959,		\$45.00	
Collections cemetery sale of lots and			
graves reported as perpetual care			
bequests,		155.00	
Outstanding October 19, 1959, per list,		945.00	
Cash balance October 19, 1959 (in hands			
of town collector,		15.00	
			<u>\$1,160.00</u>

JOHN L. BACON CHARITY FUND

<u>On Hand</u>	<u>Securities Par Value</u>	<u>Total</u>
September 10, 1957,	\$10,000.00	\$10,000.00
December 31, 1957,	\$10,000.00	\$10,000.00
December 31, 1958,	\$10,000.00	\$10,000.00
October 19, 1959,	\$10,000.00	\$10,000.00

Receipts

Payments

September 10 to December 31, 1957

Income,	<u>\$125.00</u> Transfer to town,	<u>\$125.00</u>
	<u>1958</u>	

Income,	<u>\$250.00</u> Transfer to town,	<u>\$250.00</u>
---------	-----------------------------------	-----------------

January 1 to October 19, 1959

No transactions recorded

CLARISSA F. CLAPP CHARITY FUND

<u>On Hand</u>	<u>Savings Deposits</u>	<u>Total</u>
September 10, 1957,	\$1,000.00	\$1,000.00
December 31, 1957,	\$1,000.00	\$1,000.00
December 31, 1958,	\$1,000.00	\$1,000.00
October 19, 1959,	\$1,000.00	\$1,000.00

Receipts

Payments

September 10 to December 31, 1957

No transactions recorded

1958

Income,	<u>\$30.00</u> Transfer to town,	<u>\$30.00</u>
---------	----------------------------------	----------------

January 1 to October 19, 1959

Income,	<u>\$30.00</u> Transfer to town,	<u>\$30.00</u>
---------	----------------------------------	----------------

WILSON CHARITY FUND

<u>On Hand</u>	<u>Securities Par Value</u>	<u>Total</u>
September 10, 1957,	\$1,000.00	\$1,000.00
December 31, 1957,	\$1,000.00	\$1,000.00
December 31, 1958,	\$1,000.00	\$1,000.00
October 19, 1959,	\$1,000.00	\$1,000.00

ReceiptsPaymentsSeptember 10 to December 31, 1957

Income,	<u>\$15.00</u> Transfer to town,	<u>\$15.00</u>
	<u>1958</u>	

Income,	<u>\$60.00</u> Transfer to town,	<u>\$60.00</u>
---------	----------------------------------	----------------

January 1 to October 19, 1959

Income,	<u>\$45.00</u> Transfer to town,	<u>\$45.00</u>
---------	----------------------------------	----------------

HENRY K. WINCHESTER CHARITY FUND

<u>On Hand</u>	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Securities Book Value</u>	<u>Total</u>
September 10, 1957,	\$401.99	\$4,000.00	\$1,911.25	\$6,313.24
December 31, 1957,	\$401.99	\$4,000.00	\$1,911.25	\$6,313.24
December 31, 1958,	\$414.13	\$4,000.00	\$1,911.25	\$6,325.38
October 19, 1959,	\$426.64	\$4,000.00	\$1,911.25	\$6,337.89

ReceiptsPaymentsSeptember 10 to December 31, 1957

Income,	<u>\$89.75</u> Transfer to town,	<u>\$89.75</u>
	<u>1958</u>	

Income,	\$192.14 Added to savings deposits,	\$12.14
	<u>\$192.14</u> Transfer to town,	<u>180.00</u>
		<u>\$192.14</u>

January 1 to October 19, 1959

Income,	\$83.76 Added to savings deposits,	\$12.51
	<u>\$83.76</u> Transfer to town,	<u>71.25</u>
		<u>\$83.76</u>

FAY LIBRARY FUND

<u>On Hand</u>	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Total</u>
September 10, 1957,	\$660.68	\$1,000.00	\$1,660.68
December 31, 1957,	\$660.68	\$1,000.00	\$1,660.68
December 31, 1958,	\$660.68	\$1,000.00	\$1,660.68
October 19, 1959,	\$660.68	\$1,000.00	\$1,660.68

ReceiptsPaymentsSeptember 10 to December 31, 1957

Income,	<u>\$12.50</u> Transfer to town,	<u>\$12.50</u>
---------	----------------------------------	----------------

1958

Income,	<u>\$32.30</u> Transfer to town,	<u>\$32.30</u>
---------	----------------------------------	----------------

January 1 to October 19, 1959

Income,	<u>\$19.80</u> Transfer to town,	<u>\$19.80</u>
---------	----------------------------------	----------------

LUCRETIA BRIGHAM CEMETERY FUND

<u>On Hand</u>	<u>Cash</u>	<u>Securities Par Value</u>	<u>Total</u>
September 10, 1957,	--	\$1,000.00	\$1,000.00
December 31, 1957,	--	\$1,000.00	\$1,000.00
December 31, 1958,	\$49.90	\$1,000.00	\$1,049.90
October 19, 1959,	--	\$1,000.00	\$1,000.00

ReceiptsPaymentsSeptember 10 to December 31, 1957

Income,	<u>\$47.99</u> Transfer to town,	<u>\$47.99</u>
---------	----------------------------------	----------------

1958

Income,	<u>\$49.90</u> Cash balance December 31, 1958,	<u>\$49.90</u>
---------	--	----------------

January 1 to October 19, 1959

Cash balance January 1, 1959,	<u>\$49.90</u> Transfer to town,	<u>\$49.90</u>
----------------------------------	----------------------------------	----------------

FRANK G. NEWELL CEMETERY FUND

<u>On Hand</u>	<u>Cash</u>	<u>Securities Book Value</u>	<u>Total</u>
September 10, 1957,	\$863.36	\$33,526.78	\$34,390.14
December 31, 1957,	\$863.36	\$33,526.78	\$34,390.14
December 31, 1958,	\$768.75	\$34,134.58	\$34,903.33
October 19, 1959,	\$808.54	\$34,134.58	\$34,943.12

Receipts

Payments

September 10 to December 31, 1957

Income,	\$957.55	Transfer to town,	\$957.55
Cash balance		Cash balance December 31,	
September 10, 1957,	863.36	1957,	863.36
	<u>\$1,820.91</u>		<u>\$1,820.91</u>

1958

Sale of rights,	\$513.19	Purchase of securities,	\$607.80
Income,	2,917.26	Transfer to town,	2,917.26
Cash balance		Cash balance December 31,	
December 31, 1958,	863.36	1958,	768.75
	<u>\$4,293.81</u>		<u>\$4,293.81</u>

January 1 to October 19, 1959

Sale of rights,	\$39.79	Transfer to town,	\$2,649.60
Income,	2,649.60	Cash in general treasury	
Cash balance		October 19, 1959,	808.54
January 1, 1959,	768.75		
	<u>\$3,458.14</u>		<u>\$3,458.14</u>



JONATHAN GODDARD EAMES FLOWER FUND

<u>On Hand</u>	<u>Cash</u>	<u>Securities Book Value</u>	<u>Total</u>
September 10, 1957,	\$30.00	\$432.00	\$462.00
December 31, 1957,	\$30.00	\$432.00	\$462.00
December 31, 1958,	\$30.00	\$432.00	\$462.00
October 19, 1959,	\$30.00	\$432.00	\$462.00

Receipts

Payments

September 10 to December 31, 1957

Income,	\$6.75	Transfer to town,	\$6.75
Cash balance		Cash balance December 31, 1957,	30.00
September 10, 1957,	30.00		
	<u>\$36.75</u>		<u>\$36.75</u>

1958

Income,	\$27.00	Transfer to town,	\$27.00
Cash balance		Cash balance December 31, 1958,	30.00
January 1, 1958,	30.00		
	<u>\$57.00</u>		<u>\$57.00</u>

January 1 to October 19, 1959

Income,	\$28.36	Transfer to town,	\$28.00
Cash balance		Cash in general treasury	
January 1, 1959,	30.00	October 19, 1959,	30.00
	<u>\$58.36</u>		<u>\$58.36</u>

CEMETERY PERPETUAL CARE FUNDS

<u>On Hand</u>	<u>Cash</u>	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Total</u>
September 10, 1957,	\$700.00	\$12,110.00	\$31,725.00	\$44,535.00
December 31, 1957,	\$350.00	\$12,985.00	\$31,725.00	\$45,060.00
December 31, 1958,	\$550.00	\$14,305.00	\$31,725.00	\$46,580.00
October 19, 1959,	\$430.00	\$15,550.00	\$31,725.00	\$47,705.00

ReceiptsPaymentsSeptember 10 to December 31, 1957

Bequests,	\$525.00	Added to savings deposits,	\$875.00
Income,	898.73	Transfer to town,	898.73
Cash balance		Cash balance	
September 10, 1957,	700.00	December 31, 1957,	350.00
	<u>\$2,123.73</u>		<u>\$2,123.73</u>

1958

Bequests,	\$1,520.00	Added to savings deposits,	\$1,320.00
Income,	703.13	Transfer to town,	703.13
Cash balance		Cash balance December 31,	
January 1, 1958,	350.00	1958,	550.00
	<u>\$2,573.13</u>		<u>\$2,573.13</u>

January 1 to October 19, 1959

Bequests,	\$1,500.00	Added to savings deposits,	\$1,245.00
Income,	1,694.15	Transfer to town,	1,694.15
Cash balance		Cemetery - accounts receivable	
January 1, 1959,	550.00	reported as bequests,	220.00
		Cemetery sale of lots and	
		graves reported as bequests,	155.00
		Balance October 19, 1959:	
		Cash in general treasury,	405.00
		Cash in collector's hands,	25.00
	<u>\$3,744.15</u>		<u>\$3,744.15</u>

POST-WAR REHABILITATION FUND

<u>On Hand</u>	<u>Savings Deposits</u>	<u>Total</u>
September 10, 1957,	\$394.70	\$394.70
December 31, 1957,	\$394.70	\$394.70
December 31, 1958,	\$406.61	\$406.61
October 19, 1959,	\$418.88	\$418.88

Receipts

Payments

September 10 to December 31, 1957

No transactions recorded

1958

Income,	<u>\$11.91</u> Added to savings deposits,	<u>\$11.91</u>
---------	---	----------------

January 1 to October 19, 1959

Income,	<u>\$12.27</u> Added to savings deposits,	<u>\$12.27</u>
---------	---	----------------

PAGE 2

TOWN OF SOUTHBOROUGH

Balance Sheet - October 19, 1959

GENERAL ACCOUNTS

Assets

Liabilities and Reserves

Cash,	\$118,446.79	Temporary Loans:	\$75,000.00
Accounts Receivable:		In Anticipation of Revenue 1959,	
Taxes:		State Assessments 1959:	
Levy of 1951:		Recreation Areas,	\$1,864.76
Real Estate,	\$12.00	Audit of Municipal Accounts,	59.35
Levy of 1952:			1,924.11
Personal Property,	.19	Payroll Deductions:	
Real Estate,	.98	Federal Taxes,	\$1,310.58
Levy of 1953:		State Taxes,	103.78
Real Estate,	18.40	County Retirement System,	161.57
Levy of 1954:		Teachers' Retirement System,	295.84
Poll,	86.00	Blue Cross and Blue Shield,	264.30
Personal Property,	1.25		2,136.07
Real Estate,	13.96	Overpayment to Treasurer - to be Refunded:	
Levy of 1955:		Real Estate Taxes - 1955,	187.15
Poll,	126.00	Guarantee Deposits:	
Personal Property,	53.90	Contract Bids,	20.00
Levy of 1956:		Dog Licenses - For County,	610.75
Poll,	156.00	Cemetery Perpetual Care Bequests,	405.00
Personal Property,	2.55	Trust Fund Principal:	
Levy of 1957:		Newall Cemetery,	\$808.54
Poll,	348.00	Eames Flower,	30.00
Personal Property,	30.50		838.54
Real Estate,	220.25	Trust Fund Income:	
Levy of 1958:		Bacon Charity,	\$385.12
Poll,	280.00	Clapp Charity,	136.74
Personal Property,	684.80	Wilson Charity,	430.00
Real Estate,	10,358.99	Winchester Charity,	1,187.74
Levy of 1959:		Fay Library,	182.87
Poll,	314.00	Brigham Cemetery,	248.49
Personal Property,	28,517.28	Newall Cemetery,	5,711.43
Real Estate,	262,942.76	Eames Flower,	15.86
	304,167.81	Cemetery Perpetual Care,	1,643.89
Motor Vehicle and Trailer Excise:			9,942.14
Levy of 1950,	\$2.00	Old Age Assistance Recoveries,	8,511.64
Levy of 1951,	184.55	Federal Grants:	
Levy of 1952,	433.56	Disability Assistance:	
Levy of 1953,	774.80	Administration,	\$131.56
Levy of 1954,	392.26	Assistance,	459.19
Levy of 1955,	1,532.86	Aid to Dependent Children:	
Levy of 1956,	3,670.95	Administration,	356.84
Levy of 1957,	6,173.85	Aid,	3,752.72
Levy of 1958,	8,035.15	Old Age Assistance:	
Levy of 1959,	12,648.78	Administration,	775.09
	33,848.76	Assistance,	10,164.06
Farm Animal Excise:		School:	
Levy of 1958,	\$13.00	National Defense Education,	70.50
Levy of 1959,	316.10		15,709.96
	329.10	Revolving Funds:	
Tax Titles,	2,639.85	School Lunch,	\$3,132.26
Departmental:		School Athletics,	29.36
Town Hall Rentals,	\$94.10		3,161.62
Tree Warden,	58.48	Appropriation Balances:	
Aid to Dependent Children,	501.54	Revenue:	
Old Age Assistance,	20.05	General,	\$209,573.36
Veterans' Services,	2,959.15	Water:	
School,	624.58	Maintenance and	
Cemetery,	522.50	Operation,	4,627.87
	4,780.40	Construction and	
Water:		Extension,	5,803.06
Liens Added to Taxes:			220,004.29
Levy of 1951,	\$19.87	Non-Revenue:	
Levy of 1959,	3,001.30	New Elementary School,	\$446.58
Rates,	14,882.98	Water Mains,	283.75
Miscellaneous,	1,421.31		730.33
	19,325.46	Overestimate 1959:	
Aid to Highways:		County Tax,	1,770.70
State,	\$16,346.40	Sale of Cemetery Lots Fund,	506.07
County,	4,000.00	Receipts Reserved for Appropriation:	
	20,346.40	Road Machinery,	\$4,373.57
Estimated Receipts - to be Collected,	62,995.72	Fire Loss Reimbursement,	1,600.44
Unprovided For or Overdrawn Accounts:			5,974.01
Underestimate 1959:			
County Hospital Assessment,	2,864.81		
Overdrawn Account:			
Dog Officer,	152.00		



GENERAL ACCOUNTS (CONT.)

Reserve Fund - Overlay Surplus		7,163.21
Overlays Reserved for Abatements:		
Levy of 1951,	\$12.00	
Levy of 1952,	1.17	
Levy of 1953,	18.40	
Levy of 1955,	179.90	
Levy of 1956,	158.55	
Levy of 1957,	299.55	
Levy of 1958,	5,242.51	
Levy of 1959,	6,132.27	
		12,044.35
Revenue Reserved Until Collected:		
Motor Vehicle and Trailer		
Excise,	\$33,848.76	
Farm Animal Excise,	329.10	
Tax Title,	2,639.85	
Departmental,	4,780.40	
Water,	19,325.46	
Aid to Highway,	20,346.40	
		81,269.97
Surplus Revenue:		
General,	\$119,347.29	
Water,	2,639.90	
		121,987.19
	\$569,897.10	\$569,897.10

DEBT ACCOUNTS

Net Funded or Fixed Debt:			
Inside Debt Limit:			
General,	\$108,000.00		
Outside Debt Limit:			
General,	\$374,000.00		
Public Service Enterprise,	8,000.00		
	382,000.00		
Serial Loans:			
Inside Debt Limit:			
General:			
Fire Equipment,	\$9,000.00		
Cordaville Fire Station,	9,000.00		
School,	90,000.00		
			\$108,000.00
Outside Debt Limit:			
General:			
School Project:			
1954,	\$360,000.00		
1956,	14,000.00		
Public Service Enterprise:			
Water,	8,000.00		
			382,000.00
	\$490,000.00		\$490,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:			
Cash and Securities,	\$104,527.57		
In Custody of Town Treasurer:			
Welfare Funds:			
John L. Bacon,	\$10,000.00		
Clarissa F. Clapp,	1,000.00		
Wilson,	1,000.00		
Henry K. Winchester,	6,337.89		
			\$18,337.89
Fay Library Fund,			1,660.68
Cemetery Funds:			
Lucretia Brigham,	\$1,000.00		
Frank G. Newell,	*34,943.12		
Jonathan Goddard Eames			
Flower,	** 462.00		
Perpetual Care,	***47,705.00		
			84,110.12
Post-War Rehabilitation Fund,			418.88
	\$104,527.57		\$104,527.57

\*Includes Principal Cash in General Treasury, \$808.54  
\*\*Includes Principal Cash in General Treasury, 30.00  
\*\*\*Includes Cash in General Treasury 405.00